

Voucher Review Process for COTRs

For IRS Task Orders, the Contractor furnishes an information copy of the voucher, SF 1034 or 1034(a) and 1035 or 1035(a), to the Accounts Payable Section in Beckley, West Virginia. This will serve as the official point of receipt. The Contractor also provides a copy of the voucher to the Task COTR and to the CO/CA, complete with direct and indirect rate information.

The Task COTR determines the accuracy of the labor categories listed and hours incurred for those categories claimed by the Contractor. The Task COTR is responsible for reviewing all vouchers to ensure that the hours and other direct costs, including travel, are consistent with the effort expended during the period referenced on the voucher. The Task COTR obtains input from other IRS personnel as necessary to verify the validity of the voucher.

Within three (3) days after receipt, the Task COTR notifies the CO/CA electronically of any clarifications required from the Contractor to determine the acceptability of the costs.

Within five (5) days after receipt, after consulting with other IRS personnel as necessary and reviewing any supplemental information/clarifications, and if there are still unresolved issues pertaining to the validity of costs on the voucher, the Task COTR submits recommendations to the CO/CA by electronic mail. The Task COTR shall not directly contact the Contractor to resolve any errors, omissions or validity issues about vouchers. The Task COTR annotates the SF 1034, notes amounts to be suspended and/or disallowed, and signs the voucher as the certifying official, pending subsequent audit. The Task COTR faxes the signed cover page of the SF 1034 and any recommended suspensions or disallowances to the CO/CA. The CO/CA notifies the Contractor within seven (7) days of any changes required to the voucher.

If there are no recommended suspensions/disallowances, within five (5) days after receipt of the voucher, the Task COTR completes the SF 1034 and signs the cover page as the certifying official recommending payment, and faxes only the signed cover page to the CO/CA for processing.

Applicable law and regulation require payment to be made within thirty days of receipt of an invoice (vouchers are considered invoices for this purpose). This means that the CO must authorize the paying office to make payment several working days before the end of that thirty days. To assure compliance with these rules, COs have been instructed to authorize payment whether or not input is received from the COTR in a timely manner. Therefore, the COTR input will not be considered until the next payment cycle if received by the CO after it is due.